United Nations E/2009/9/Add.17

Economic and Social Council

Distr.: General
22 April 2009

Original: English

Substantive session of 2009
Geneva, 6-31 July 2009
Item 1 of the provisional agenda*
Adoption of the agenda and other organizational matters

Appointment of 25 members of the Committee of Experts on International Cooperation in Tax Matters

Note by the Secretary-General

Addendum

Pursuant to Economic and Social Council resolution 2004/69, the Committee of Experts on International Cooperation in Tax Matters comprises 25 members nominated by Governments and acting in their personal capacity. The members are to be drawn from the fields of tax policy and tax administration and selected to reflect an adequate equitable geographical distribution, representing different tax systems. They are to be appointed by the Secretary-General after notification has been given to the Economic and Social Council. The term of office is four years.

In a letter dated 15 December 2008, the Director of the Financing for Development Office, Department of Economic and Social Affairs, invited Member States to nominate qualified candidates for membership in the Committee. As at 15 March 2009, a total of 38 nominations had been received.

On the basis of the nominations presented by Member States, the Secretary-General has decided to appoint the following persons to the Committee of Experts on International Cooperation in Tax Matters for a term beginning on the date of notification of such appointment and expiring on 30 June 2013. Biographical information on the appointees is contained in the annex to the present note.

Mr. Kwame **Adjei-Djan** (Ghana)
Mr. Sae Joon **Ahn** (Republic of Korea)
Mrs. Farida **Amjad** (Pakistan)
Mr. Keiji **Aoyama** (Japan)
Mr. Bernell L. **Arrindell** (Barbados)
Mr. Noureddine **Bensouda** (Morocco)
Mrs. Claudine **Devillet** (Belgium)

* E/2009/100.

09-31065 (E) 150509

Please recycle

Mr. El Hadj Ibrahima **Diop** (Senegal)
Mr. Amr **El Monayer** (Egypt)
Mr. Miguel **Ferré** Navarrete (Spain)
Mr. Juerg **Giraudi** (Switzerland)
Mr. Mansor **Hassan** (Malaysia)
Mrs. Liselott **Kana** (Chile)
Mrs. Anita **Kapur** (India)
Mr. Wolfgang Karl **Lasars** (Germany)
Mr. Tizhong **Liao** (China)
Mr. Henry John **Louie** (United States of America)
Mr. Enrico **Martino** (Italy)
Mr. Robin **Oliver** (New Zealand)
Mrs. Ifueko **Omoigui Okauru** (Nigeria)
Mrs. Iskra Georgieva **Slavcheva** (Bulgaria)
Mr. Stig B. **Sollund** (Norway)
Mr. Marcos Aurelio Pereira **Valadao** (Brazil)
Mr. Ronald Peter **van der Merwe** (South Africa)
Mr. Armando Lara **Yaffar** (Mexico)

Annex

Biographical information on appointees to the Committee of Experts on International Cooperation in Tax Matters

Name: Mr. Kwame **Adjei-Djan**

Nationality: Ghana

Present position:

Deputy Commissioner, Legal Services, Internal Revenue Service

Previous positions

Acting Commissioner, Internal Revenue Service

Deputy Commissioner, Internal Revenue Service

Assistant Commissioner, Internal Revenue Service

Education

LL.B., University of Ghana, Legon

Certificate in Legislative Drafting, Royal Institute of Public Administration, London

Name: Mr. Sae Joon **Ahn**

Nationality: Republic of Korea

Present position

Director, International Tax Division, Ministry of Strategy and Finance

Previous positions

Director, Property Tax Division, Ministry of Strategy and Finance

Director, Free Economic Zone Planning Office, Ministry of Strategy and Finance

Senior Deputy Director, Real Estate Planning Office, Ministry of Strategy and Finance

Education

Bachelor of Law, Seoul National University

Master of Public Administration, Seoul National University

Master of Laws (LL.M.), University of Washington School of Law

Master of Laws (LL.M.), New York University School of Law

Name: Mrs. Farida **Amjad**

Nationality: Pakistan

Present position

Chief (International Taxes), Federal Board of Revenue

Previous positions

Chief, Human Resources Management, Federal Board of Revenue

Additional Commissioner of Companies, Rawalpindi

Deputy Commissioner of Companies/Deputy Director Inspection

Education

Master of Science in International Relations, Quaid-E-Azam University, Islamabad

Master in Public Management, Carnegie Mellon University, United States

Name: Mr. Keiji **Aoyama**

Nationality: Japan

Present position

Professor of Tax Law, Graduate School of Business, Tsukuba University

Previous positions

Deputy Commissioner, International Affairs, National Tax Agency

Director, Office of International Operations, National Tax Agency

Director, International Examination Division, National Tax Agency

Education

Bachelor of Law, University of Tokyo

Master of Law, University of Tokyo

Name: Mr. Bernell L. **Arrindell**

Nationality: Barbados

Present positions

International Tax Partner, Ernst & Young

Member, Committee of Experts on International Cooperation in Tax Matters, United Nations

Previous positions

Consultant to the Government of Barbados

Higher Executive Officer, United Kingdom Inland Revenue (International Division)

Member, Caribbean Community (CARICOM) Working Group on Fiscal Policy

Member, Barbados Direct Tax Review Committee

Education

Diploma in English Law, London Metropolitan University (formerly London Guildhall University)

Name: Mr. Noureddine **Bensouda**

Nationality: Morocco

Present position

Director-General of Taxation, Ministry of Finance and Privatization

Chairperson, Committee of Experts on International Cooperation in Tax Matters, United Nations

Previous positions

Assistant Director of Taxation, Ministry of Finance

Chief of Cabinet, Prime Minister's Office

Member, Ad Hoc Group of Experts on International Cooperation in Tax Matters, United Nations

Education

Doctorat d'Etat en Droit Public, Université Mohammed V, Faculté des Sciences Juridiques, Economiques et Sociales, Rabat

Doctorat en Droit Public, Université de Paris I, Panthéon Sorbonne

Diplôme d'Études Supérieures en Droit Public, Faculté des Sciences Juridiques, Economiques et Sociales, Rabat

Name: Mrs. Claudine **Devillet**

Nationality: Belgium

Present position

Director, International Department/Income Taxes, Fiscal Affairs Administration, Federal Public Service Finance

Previous positions

Lawyer, International Department/Income Taxes, Fiscal Affairs Administration, Federal Public Service Finance

Inspector, National Social Security Office

Education

Licenciate in Law, Free University of Brussels

Special Licenciate in Economic Law, Free University of Brussels

Name: Mr. El Hadj Ibrahima **Diop**

Nationality: Senegal

Present position

Director of Legislation and Litigation Studies, Ministry of Economy and Finance

Previous positions

Inspector and Auditor, Senior Tax Inspection Team, Department of Tax Inspection and Investigation

Chief of Inspection, Tax Department

Education

Master's degree in Economics, Université de Dakar

Postgraduate studies in taxation, École Nationale d'Administration et de Magistrature, Senegal

Postgraduate studies in accounting, École Nationale Supérieure Universitaire de Technologie, Senegal

Name: Mr. Amr **El Monayer**

Nationality: Egypt

Present position

Assistant to the Tax Commissioner

Previous positions

Assistant to the Deputy Minister/Tax Commissioner

Assistant to the Deputy Minister for Tax Policy

Tax Director, PricewaterhouseCoopers, Egypt

Senior Tax Manager, Deloitte Touche Tohmatsu International, Egypt

Education

Bachelor of Arts, Mansoura University, Egypt

Name: Mr. Miguel **Ferré** Navarrete

Nationality: Spain

Present position

Deputy Director-General, International Fiscal Affairs, Taxation Directorate-General, Ministry of Economy and Finance

Member, Committee of Experts on International Cooperation in Tax Matters, United Nations

Previous positions

Finance Counsellor, Permanent Representative of Spain to the European Union, Brussels

Deputy Director-General, Legal Coordination and Planning, Customs and Excise Directorate-General, State Tax Agency

Education

Bachelor's Degree in Law, Universidad Complutense, Madrid

Postgraduate studies in tax law

Name: Mr. Jeurg **Giraudi**

Nationality: Switzerland

Present position

Head, Division for International Affairs, Swiss Federal Tax Administration

Previous positions

International Senior Tax Counsel, AXA SA, Paris/Winterthur

Head of Group Tax, "Winterthur" Swiss Insurance Company

Head of Corporate Tax, Forbo International AG, Eglisau

Tax Counsel, Swiss Reinsurance Company, Zurich

Education

Law degree, University of St. Gallen, Switzerland

Name: Mr. Mansor **Hassan**

Nationality: Malaysia

Present position

Director, International Tax Department, Inland Revenue Board

Previous positions

Director of Research and International Studies and Deputy Director, Malaysian Tax Academy

Assistant Director, Compliance Department, Inland Revenue Board

Education

BBA and MBA, Western Michigan University, United States

Name: Mrs. Liselott **Kana**

Nationality: Chile

Present position

Head, Department of International Taxation, Internal Revenue Service, Chile

Member, Committee of Experts on International Cooperation in Tax Matters, United Nations

Previous positions

Head, Department of Free Trade of the Americas, Directorate of International Economic Relations, Ministry of External Relations

Foreign Investment Committee, Ministry of Economy

Tax Department, Arthur Andersen & Co., London

Education

Bachelor of Law, University of Stockholm

Master of Laws, London School of Economics, London

Name: Mrs. Anita **Kapur**

Nationality: India

Present position

Joint Secretary (Foreign Tax and Tax Research), Central Board of Direct Taxes, Department of Revenue, Ministry of Finance

Previous positions

Joint Secretary (Tax, Policy and Legislation), Central Board of Direct Taxes, Department of Revenue, Ministry of Finance

Commissioner of Income Tax (Tax Deducted at Source), Income Tax Department

Commissioner of Income Tax (Appeals), Income Tax Department

Commissioner of Income Tax (Income Tax Appellate Tribunal), Income Tax Department

Education

BA in English History and Political Science, Punjab University

MA in English Literature, Guru Nanak Dev University, Amritsar

Name: Mr. Wolfgang Karl Albert **Lasars**

Nationality: Germany

Present position

Director, International Tax Section, Federal Ministry of Finance

Previous positions

Deputy Director, International Tax Section, Federal Ministry of Finance

Member, Ad Hoc Group of Experts on International Cooperation in Tax Matters, United Nations

Education

First Judicial State Examination, Study of Law and Chinese, Free University of Berlin

Doctor of Law, Free University of Berlin

Name: Mr. Tizhong **Liao**

Nationality: China

Present position

Deputy Director General of Tax Treaty, Department of International Taxation, State Administration of Taxation

Member, Committee of Experts on International Cooperation in Tax Matters, United Nations

Previous positions

Director of Exchange of Information and Non-Resident Taxation, Department of International Taxation

Director of Tax Treaties, Department of International Taxation

Deputy Director of Tax Treaties, Department of International Taxation

Consultant, Department of International Tax Cooperation

Member, Ad Hoc Group of Experts on International Cooperation in Tax Matters, United Nations

Education

LLM, London University

PhD., Beijing Foreign Studies University

Name: Mr. Henry John **Louie**

Nationality: United States of America

Present position

International Economist, Office of Tax Policy, United States Department of the Treasury

Previous positions

Senior Treasury Negotiator, United States Department of the Treasury

Education

Bachelor of Arts, Georgetown University, United States

Master of Arts in Economics, Duke University, United States

Name: Mr. Enrico **Martino**

Nationality: Italy

Present position

Head, International Relations, Department of Finance, Ministry of the Economy and Finance

Member of the Board of the Italian branch, International Fiscal Association

Previous positions

Head, Tax Treaty Unit, International Relations, Department of Finance, Ministry of the Economy and Finance

Head, International Taxation, Central Directorate for Legal Affairs, Revenue Agency

Senior Manager (Tax), Deloitte Touche Tohmatsu, Italy

Education

Bachelor's degree in Economics from "La Sapienza" University, Rome

Postgraduate studies in tax law

Name: Mr. Robin **Oliver**

Nationality: New Zealand

Present positions

Deputy Commissioner (Policy), Inland Revenue, New Zealand

Deputy Chair, Committee on Fiscal Affairs, Organization for Economic Cooperation and Development

Member, Committee of Experts on International Cooperation in Tax Matters, United Nations

Previous positions

Taxation partner, Arthur Andersen & Co., New Zealand

Taxation partner, McLeod Lojkine Associates, New Zealand

Taxation Manager, KPMG Peat Marwick, New Zealand

Chief Economic and Financial Analyst, New Zealand Treasury

Education

BA in History and Political Science, University of Auckland

MA in Political Science, University of Auckland

LLB, University of Auckland

Name: Mrs. Ifueko Marina **Omoigui Okauru**

Nationality: Nigeria

Present position

Executive Chairman, Federal Inland Revenue Service

Chairman, Joint Tax Board

Previous positions

Chief Responsibility Officer, ReStraL, Ltd., Nigeria

Partner, Arthur Andersen & Co. (currently split into KPMG Professional Services and Accenture), Nigeria

Education

First-class degree in Accounting, University of Lagos

Master of Science, Imperial College, University of London

Name: Mrs. Iskra Georgieva **Slavcheva**

Nationality: Bulgaria

Present position

Director of Tax Treaty Directorate, National Revenue Agency, Ministry of Finance

Previous positions

Head of Tax Treaty Division, General Tax Directorate, Ministry of Finance

Chief Legal Adviser, Head of Law Division, State Financial Control, Ministry of Finance

Education

LLM Certificate, Sofia University

Master's degree, Sofia University

Name: Mr. Stig B. **Sollund**

Nationality: Norway

Present position

Director-General, Deputy Head of Tax Law Department, Ministry of Finance

Member, Committee of Experts on International Cooperation in Tax Matters, United Nations

Previous positions

Partner, Bugge, Arentz-Hansen Law Firm, Oslo

Director-General, and Head of Business and Energy Tax Section, Tax Law Department, Ministry of Finance

Partner, Arntzen & Underland, Law Firm, Oslo

Chairman, International Fiscal Association, Norwegian Branch

Education

Law degree, University of Oslo

Name: Mr. Marcos Aureilo Pereira **Valadao**

Nationality: Brazil

Present position

Coordinator-General for International Relations, Brazilian Federal Revenue Secretariat

Adviser, Constitutional Tax Reform Commission

Internal Revenue Service of the Ministry of Finance, Tax Auditor of the Brazilian Federal Revenue Secretariat

Previous positions

Coordinator of Taxation for Taxes on Production and International Trade

Education

LLB, JD, Catholic University of Goiás, Brazil

MBA, Brazilian Institute of Capital Markets

LLM, University of Brasilia

LLM, Southern Methodist University, Dallas, United States

SJD, Southern Methodist University, Dallas, United States

Name: Mr. Ronald Peter **van der Merwe**

Nationality: South Africa

Present position

Senior Manager, International Treaties Division, South African Revenue Service

Member, Committee of Experts on International Cooperation in Tax Matters, United Nations

Previous positions

Law Interpretation Division and audit of all areas of income tax

Co-Chair, Organization for Economic Cooperation and Development Technical Advisory Group on the Taxation of Business Profits, representing non-member Governments

Chair, Working Group of the committee dealing with international tax treaties and direct taxes of the Southern African Development Community

Education

National Diploma in State Accounts and Finance

Name: Mr. Armando Lara **Yaffar**

Nationality: Mexico

Present position

Deputy Director-General for International Treaties, Department of Revenue and Public Credit, Ministry of Finance

Member, Committee of Experts on International Cooperation in Tax Matters, United Nations

Previous positions

Director for Treaty Negotiation and Special Projects, Department of Revenue and Public Credit, Ministry of Finance

Director, Division of Legal International Procedure, Department of Revenue and Public Credit, Ministry of Finance

Education

Bachelor's degree in law, Escuela Libre de Derecho, Mexico

Finance degree, Universidad Iberoamericana, Mexico